



JOHNSON COUNTY SCHOOL DEPARTMENT

Comptroller's Investigative Report
December 5, 2018

Justin P. Wilson, Comptroller





JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Chief of Staff

December 5, 2018

Director of Schools and School Board Members
Johnson County School Department
211 North Church Street
Mountain City, TN 37683

Ladies and Gentlemen:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Johnson County School Department, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Haslam, the State Attorney General, the District Attorney General of the First Judicial District, certain state legislators, and various other interested parties. A copy is available for public inspection in our office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

A handwritten signature in black ink, appearing to read "Justin P. Wilson".

Justin P. Wilson
Comptroller of the Treasury

JPW/RAD

INVESTIGATIVE REPORT

JOHNSON COUNTY SCHOOL DEPARTMENT



We performed an investigation of selected records of the Johnson County School Department for the period May 1, 2017, through July 31, 2017. A finding and recommendation, as a result of our investigation, is presented in this report. We reviewed this finding and recommendation with the director of schools to provide an opportunity for her response. Also, this finding, recommendation, and management's response has been reviewed with the district attorney general for the First Judicial District.

INVESTIGATIVE FINDINGS AND RECOMMENDATIONS

FINDING 1: Some school department employees used assets owned by the department for private purposes

Management allowed employees at the school department's transportation garage to use the facility to work on their personal vehicles and other vehicles for personal gain. Based on interviews with department employees, we determined that the employees performed maintenance on their vehicles after normal working hours with parts and supplies purportedly purchased with their personal funds. In addition, school department employees informed us that management allowed them to use school department vehicles, machinery, and tools for personal use. Some former and current department employees admitted using department-owned lawnmowers and tools for personal use. In one instance during normal working hours, a school transportation supervisor had a school department employee deliver a load of old shingles from the supervisor's home to the county transfer station using a department-owned dump truck. The supervisor borrowed the department's dump truck over the weekend for personal use while having his home roof repaired. The supervisor stated the employee needed the dump truck the following Monday morning to retrieve a load of rock for a bus turnaround, and he had the employee dump the shingles at the transfer station while enroute to the rock quarry.

RECOMMENDATION:

School department management should not allow, and department employees should not use department assets for private purposes.

MANAGEMENT’S RESPONSE–MISCHELLE G. SIMCOX, DIRECTOR OF SCHOOLS:

Johnson County School System will be updating our school board policy 3.301 (Use of Equipment and Supplies) to the recommendations found in our finding. We will share this information with all employees, especially those in maintenance. We will stress that school employees are not allowed to use school equipment for private purposes.